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Economic and Social Council

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Committee of Experts on International Cooperation in Tax Matters
Sixth session
Geneva, 18-22 October 2010

Organization of work

Date	*Item*	
Monday, 18 October 2010		
9-10 a.m.		Registration of participants
10-10.30 a.m.	1.	Opening of the meeting by the Chair of the Committee, Mr. Armando Lara Yaffar.
	2.	Adoption of the agenda (E/C.18/2010/1) and organization of work (E/C.18/2010/2) including consideration of rules of procedure and other organizational issues (if necessary).
	3.	Discussion of substantive issues related to international cooperation in tax matters:
10.30-1 p.m.		3 (a) United Nations Model Tax Convention update (E/C.18/2010/CRP.1);
		Presenter: Mr. Oliver
3-6 p.m.		3 (b) Dispute resolution (E/C.18/2010/CRP.2);
		Presenter: Ms. Devillet
Tuesday, 19 October 2010		
10-10.30 a.m.		Report of the Rapporteur on items 3 (a) and (b)
10.30-11.15 a.m.		3 (c) Issues related to attribution of profits under article 7 of the United Nations Model Convention (E/C.18/2010/CRP.3)
		Presenter: Mr. Oliver
11.15-1 p.m.		3 (d) Transfer pricing: practical manual for developing countries (E/C.18/2010/CRP.4)
		Presenter: Mr. Sollund

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Date	*Item*
3-5 p.m.	3 (d) Transfer pricing: practical manual for developing countries *continued*
5-6 p.m.	3 (e) Article 13: capital gains (E/C.18/2010/3) *Presenter*: Mr. Liao
Wednesday, 20 October 2010	
10-10.30 a.m.	Report of the Rapporteur on items 3 (c), (d) and (e)
10.30-11.15 a.m.	3 (f) Taxation of development projects (E/C.18/2010/CRP.5) *Presenters*: Mr. Sasseville and Mr. Thurony
11.15-12 noon	3 (g) Exchange of information (E/C.18/2010/CRP.6) (Including Code of Conduct update by Secretariat)
12 noon-1 p.m.	3 (h) Tax treatment of services (E/C.18/2010/CRP.7) *Presenter*: Ms. Kana
3-4 p.m.	3 (h) Tax treatment of services *continued*
4-6 p.m.	3 (i) Article 14 of the United Nations Model Convention (E/C.18/2010/4 and E/C.18/2010/CRP.8) *Presenter*: Ms Kana
Thursday, 21 October 2010	
10-10.30 a.m.	Report of the Rapporteur on items 3 (f), (g), (h) and (i)
10.30 a.m.-12 noon	3 (j) Definition of permanent establishment: proposed revised article 5 commentary (E/C.18/2010/5 and E/C.18/2010/6) *Presenter*: Mr. van der Merwe
12 noon-1 p.m.	3 (k) Concept of beneficial ownership (E/C.18/2010/CRP.9) *Presenter*: Mr. Louie
3-4.30 p.m.	3 (l) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2010/CRP.10) *Presenter*: Mr. Arrindell
4.30-6 p.m.	3 (m) Capacity-building (E/C.18/2010/CRP.11) *Presenter*: Ms Omoigui-Okauru
Friday, 22 October 2010	
10-10.30 a.m.	Report of the Rapporteur on items 3 (j), (k), (l) and (m)
10.30-11.15 a.m.	3 (m) Capacity-building *continued*

Date	*Item*	
11.15-12.15 p.m.		3 (m) Tax cooperation and its relevance to major environmental issues, particularly climate change (E/C.18/2010/CRP.12) *Presenter*: Secretariat
12.15-1 p.m.		3 (o) Tax competition in corporate tax: use of tax incentives in attracting foreign direct investment. (E/C.18/2010/CRP.13) *Presenter*: Secretariat
3-4 p.m.	4.	Dates and agenda for the seventh session of the Committee
4-6 p.m.	5.	Adoption of the report of the Committee on its sixth session
6 p.m.		Closing of the sixth session